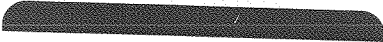


Edwin Mecabe
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November 30, 2010

CERTINYS
001-34980

Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, **MS STRUCTURED ASSET CORP.**, Step Up Callable Trust Units Series 2010-03 (Alcoa) backed by Alcoa Inc. Notes, and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on November 22, 2010. Tentative listing date – December 1, 2010.

Sincerely,